

## WISCONSIN STATE AND LOCAL TAXES, FY87 – FY06

### A. INTRODUCTION

From FY87 to FY06, total Wisconsin state and local taxes grew from \$8.4 billion to \$21.4 billion, an increase of 155%; personal income has grown by 166%. As a percent of personal income, taxes declined from 12.1% to 11.6%, a 4.1% decline in the tax burden measured as a percent of personal income.<sup>1</sup> Table 1, providing total state and local taxes by fiscal year, shows that most of this decline has occurred since the mid-1990s.

**TABLE 1**  
**WISCONSIN STATE AND LOCAL TAXES, FY87 – FY06**

Fiscal Year	Wisconsin State and Local Taxes		Fiscal Year	Wisconsin State and Local Taxes	
	Amount (\$ millions)	As % Of Personal Income		Amount (\$ millions)	As % Of Personal Income
FY87	8,377.1	12.1%	FY97	14,704.3	12.1%
FY88	8,892.1	12.2%	FY98	15,862.3	12.3%
FY89	9,546.1	12.3%	FY99	16,690.1	12.0%
FY90	10,008.6	11.9%	FY00	17,919.3	12.4%
FY91	10,781.5	12.2%	FY01	17,482.0	11.4%
FY92	11,515.3	12.5%	FY02	17,931.1	11.3%
FY93	12,520.4	12.7%	FY03	18,484.7	11.3%
FY94	13,268.3	12.8%	FY04	19,414.8	11.5%
FY95	13,931.7	12.7%	FY05	20,528.4	11.6%
FY96	14,591.1	12.7%	FY06	21,365.0	11.6%

Prior to FY97, taxes as a percent of personal income generally were rising, though there was a decline in FY90. Between FY93 and FY96, taxes were 12.7% to 12.8% of income. They dropped sharply in FY97, to 12.1%, and remained close to that percentage for the next three years before dropping to 11.4% of income in FY01. They have remained around that percentage in the last five fiscal years.

This report will examine the changing tax burden in Wisconsin over the past 20 fiscal years by exploring the composition of the tax burden – by type of tax and by type of taxing jurisdiction.

The next section will discuss revenues by type of tax, while Section C will show taxes by level of government. State general purpose and other taxes will be analyzed in Section D and Section E will consider local taxes by taxing jurisdiction. Section F will examine the trends in property taxes by class of taxable property.

<sup>1</sup> In this paper, "tax burden" will be defined as tax as a percent of personal income. The percentage change in tax burden will be calculated as the difference in tax burden from the beginning to the end of a time period divided by the tax burden at the beginning of that time period. Thus, the percentage in tax burden from FY87 to FY06 equals:  $(11.6\% - 12.1\%) / 12.1\% = -4.1\%$ .

Personal income data source – U.S. Bureau of Economic Analysis – February, 2007.

## B. REVENUES BY TYPE OF TAX

Table 2 shows the amount of state and local tax collections by type of tax and these taxes as a percent of personal income. The burdens of the three largest taxes – property, individual income and sales – were similar in FY87 and FY06. Property taxes and sales taxes were steady at 4.3% and 3.2% of personal income respectively, while individual income taxes rose from 3.2% to 3.3% of personal income.

The burden of the motor vehicle fuels, corporate, and other taxes declined. Motor vehicle taxes declined from 0.6% of income in FY87 to 0.5% of income in FY06. Corporate taxes declined steadily from 0.7% to 0.4% of income and other taxes dropped from 0.9% to 0.6%; thus, the 0.5 percentage point decline in total taxes as a percent of income from FY87 to FY06 was primarily attributable to declines in corporate and miscellaneous taxes.

While the burdens of the property tax, individual income tax and sales tax showed little change from the beginning to the end of the period, there was considerable variation in the burdens of property and income taxes over the period. The property tax burden rose from the mid-1980s to mid-1990s, climbing from 4.2% of income in FY85 to 5.0% of income in FY94. The burdens of the individual income and sales taxes also rose in this period, from 3.2% to 3.5% of income for the income tax and from 2.3% to 2.5% of income for the sales tax.

The total state and local tax burden, measured as a percent of personal income, reached its highest point in FY94. The rise in the state's overall state and local tax burden from FY85 to FY94 was 7%. This increase was driven by a 17% climb in the property tax burden and a 9% increase in the individual income tax burden, plus increases of 6% in the sales tax burden and 4% in the motor vehicle fuels tax burden. These were offset by declines of 21% in the corporate tax burden and 20% for other taxes.

After FY94, the property tax burden began to decline, dropping sharply from 4.7% to 4.0% of income from FY96 to FY97 – a 14% decrease in tax burden. It remained at 4.0% of income through FY01, but has since risen to 4.3%.

The individual income tax burden continued to rise after FY94, reaching a high of 4.1% of income in FY00. However, income tax collections that year were artificially high because the school property tax (property tax/rent) credit was repealed for tax year 1999 to finance partially a sales tax rebate paid out in 2000. The credit was restored for tax year 2000. This one-time elimination of the credit raised the individual income tax and total tax burden by 0.2 percentage points in FY00. The individual income tax burden dropped sharply to 3.4% in FY01 and is currently 3.3% of personal income.

Since FY91, the sales and use tax burden has stayed around 2.4%-2.6% of income and the motor fuels tax around 0.5%-0.6% of income. The corporate tax burden has dropped to around 0.3%-0.4% of income. The burden of all other taxes ranged from 0.6% to 0.8% of income from FY90 to FY06.

**TABLE 2**  
**WISCONSIN STATE AND LOCAL TAXES BY TYPE OF TAX,**  
**AMOUNT AND AS A PERCENT OF PERSONAL INCOME, FY87 – FY06**

Fiscal Year	Property	Individual Income	General Sales/Use	Motor Fuels	Corporate Income/ Franchise	Other
Amounts (\$ millions)						
FY87	2,971.6	2,224.1	1,653.7	417.4	470.7	639.7
FY88	3,179.9	2,320.0	1,782.7	490.4	461.4	657.7
FY89	3,436.1	2,576.1	1,909.7	516.8	448.4	659.1
FY90	3,759.7	2,624.9	2,011.2	532.3	436.6	643.9
FY91	4,068.8	3,003.4	2,065.4	552.9	440.9	650.1
FY92	4,413.3	3,142.2	2,239.0	573.9	437.7	709.2
FY93	4,850.2	3,445.8	2,381.9	595.6	492.0	754.8
FY94	5,118.7	3,628.7	2,560.3	634.6	541.3	784.8
FY95	5,252.8	3,904.5	2,712.5	651.2	631.8	778.9
FY96	5,419.7	4,157.4	2,858.7	676.0	636.0	843.2
FY97	4,908.7	4,544.7	3,040.2	693.2	643.8	873.7
FY98	5,166.7	5,047.3	3,247.9	740.2	627.0	1,033.2
FY99	5,505.7	5,162.2	3,491.0	797.0	635.2	1,098.9
FY00	5,721.5	5,962.0	3,736.1	809.5	644.6	1,045.6
FY01	6,135.3	5,156.6	3,861.8	827.5	537.2	963.7
FY02	6,574.5	4,979.7	3,971.1	865.5	503.0	1,037.4
FY03	6,894.2	5,052.0	4,018.5	902.5	526.5	1,090.9
FY04	7,218.0	5,277.1	4,197.9	934.6	650.5	1,134.9
FY05	7,681.5	5,622.7	4,351.9	955.5	764.1	1,152.7
FY06	7,857.4	6,126.6	4,449.4	974.1	773.2	1,184.3
As a Percent of Personal Income						
FY87	4.3%	3.2%	2.4%	0.6%	0.7%	0.9%
FY88	4.4%	3.2%	2.4%	0.7%	0.6%	0.9%
FY89	4.4%	3.3%	2.5%	0.7%	0.6%	0.9%
FY90	4.5%	3.1%	2.4%	0.6%	0.5%	0.8%
FY91	4.6%	3.4%	2.3%	0.6%	0.5%	0.7%
FY92	4.8%	3.4%	2.4%	0.6%	0.5%	0.8%
FY93	4.9%	3.5%	2.4%	0.6%	0.5%	0.8%
FY94	5.0%	3.5%	2.5%	0.6%	0.5%	0.8%
FY95	4.8%	3.6%	2.5%	0.6%	0.6%	0.7%
FY96	4.7%	3.6%	2.5%	0.6%	0.6%	0.7%
FY97	4.0%	3.7%	2.5%	0.6%	0.5%	0.7%
FY98	4.0%	3.9%	2.5%	0.6%	0.5%	0.8%
FY99	4.0%	3.7%	2.5%	0.6%	0.5%	0.8%
FY00	4.0%	4.1%	2.6%	0.6%	0.4%	0.7%
FY01	4.0%	3.4%	2.5%	0.5%	0.3%	0.6%
FY02	4.1%	3.1%	2.5%	0.5%	0.3%	0.7%
FY03	4.2%	3.1%	2.5%	0.6%	0.3%	0.7%
FY04	4.3%	3.1%	2.5%	0.6%	0.4%	0.7%
FY05	4.3%	3.2%	2.5%	0.5%	0.4%	0.7%
FY06	4.3%	3.3%	2.4%	0.5%	0.4%	0.6%

Tax burdens, measured as a percent of personal income, were increasing in the FY87-FY94 period. During the same period, the share of total taxes contributed by the property and individual income taxes also rose, as shown in Table 3. The individual income tax share rose from just less than 27% to just more than 27% – although it did range from 26.1% to 27.9% during these years. The property tax share rose from around 35% to 39% of total taxes from the mid-1980s to FY94. The sales tax fluctuated between 19% and 20% of total taxes in this period, while the share of the motor vehicle fuels tax was around 5%, reaching its highpoint of 5.5% in FY88. From FY87 to FY94, the corporate tax share dropped from 5.6% to 4.1% and the share attributable to all other taxes declined from 7.6% to 5.9%.

The property tax burden was cut substantially in the mid-1990s when the state committed to fund 2/3 of education; as a result, the share of total taxes contributed by this tax declined from 39% of the total in FY94 to 32% in FY00. The share of the individual income tax rose from 27% to 33% of the total in this same period, which also saw the income tax burden rising. After FY00, as the burden of individual income tax declined, its share of the total fell back below 30%; the share attributable to the property tax rose to 37%.

Between FY94 and FY06, the share of taxes attributable to sales taxes rose from around 19% to nearly 21% of the total, while the share of motor vehicle taxes fluctuated between 4.5% and 4.9%. The share contributed by the corporate tax generally rose from 3.8% in FY92 to 4.5% in FY95, but declined to 2.8% in FY02 and FY03; the corporate share has risen back to 3.6% in recent years. After FY94, the share of total taxes contributed by miscellaneous taxes was generally below 6%, except in FY98 and FY99.

**TABLE 3**  
**PERCENTAGE DISTRIBUTION OF WISCONSIN STATE AND LOCAL TAXES BY TYPE OF TAX, FY87 – FY06**

Fiscal Year	Property	Individual Income	General Sales/Use	Motor Fuels	Corporate Income/ Franchise	Other
FY87	35.5%	26.5%	19.7%	5.0%	5.6%	7.6%
FY88	35.8%	26.1%	20.0%	5.5%	5.2%	7.4%
FY89	36.0%	27.0%	20.0%	5.4%	4.7%	6.9%
FY90	37.6%	26.2%	20.1%	5.3%	4.4%	6.4%
FY91	37.7%	27.9%	19.2%	5.1%	4.1%	6.0%
FY92	38.3%	27.3%	19.4%	5.0%	3.8%	6.2%
FY93	38.7%	27.5%	19.0%	4.8%	3.9%	6.0%
FY94	38.6%	27.3%	19.3%	4.8%	4.1%	5.9%
FY95	37.7%	28.0%	19.5%	4.7%	4.5%	5.6%
FY96	37.1%	28.5%	19.6%	4.6%	4.4%	5.8%
FY97	33.4%	30.9%	20.7%	4.7%	4.4%	5.9%
FY98	32.6%	31.8%	20.5%	4.7%	4.0%	6.5%
FY99	33.0%	30.9%	20.9%	4.8%	3.8%	6.6%
FY00	31.9%	33.3%	20.8%	4.5%	3.6%	5.8%
FY01	35.1%	29.5%	22.1%	4.7%	3.1%	5.5%
FY02	36.7%	27.8%	22.1%	4.8%	2.8%	5.8%
FY03	37.3%	27.3%	21.7%	4.9%	2.8%	5.9%
FY04	37.2%	27.2%	21.6%	4.8%	3.4%	5.8%
FY05	37.4%	27.4%	21.2%	4.7%	3.7%	5.6%
FY06	36.8%	28.7%	20.8%	4.6%	3.6%	5.5%

### C. TAXES BY LEVEL OF GOVERNMENT

Taxes imposed by the state rose from \$5.4 billion in FY87 to \$13.2 billion in FY06, an increase of 144%, as Table 4 shows. Local taxes increased from \$3.0 billion to \$8.2 billion, or 175%. As a percent of personal income, the burden of state imposed taxes declined from 7.8% to 7.2%, while the burden of local taxes increased from 4.3% to 4.4%.

General purpose revenue (GPR) taxes account for the bulk of state taxes – more than 90% of the total every year from FY87 to FY06. GPR taxes are those taxes – individual income, sales, corporate income and franchise, excise, utility and estate – that finance general government spending. Table 4 shows that GPR taxes have increased from \$5.0 billion to \$12.0 billion from FY87 to FY06, but as a percent of personal income, they have declined from 7.2% to 6.5%.

**TABLE 4**  
**WISCONSIN STATE AND LOCAL TAXES BY LEVEL OF GOVERNMENT, FY87 – FY06**

Fiscal Year	State Taxes			Local Taxes		
	General Purpose Revenue	Other Tax Revenue	Total	Property	Other Tax Revenue	Total
Amounts (\$ millions)						
FY87	4,954.9	459.4	5,414.4	2,947.5	15.2	2,962.8
FY88	5,173.7	534.5	5,708.1	3,155.5	28.4	3,184.0
FY89	5,536.4	561.4	6,097.8	3,410.8	37.5	3,448.3
FY90	5,649.5	573.7	6,223.2	3,740.4	45.0	3,785.4
FY91	6,073.0	609.4	6,682.4	4,041.0	58.1	4,099.1
FY92	6,339.6	657.3	6,996.9	4,386.7	131.7	4,518.4
FY93	6,871.0	698.6	7,569.6	4,807.2	143.6	4,950.8
FY94	7,277.5	749.7	8,027.3	5,084.1	157.0	5,241.0
FY95	7,778.4	771.8	8,550.2	5,215.9	165.6	5,381.5
FY96	8,209.5	815.8	9,025.3	5,379.4	186.4	5,565.8
FY97	8,804.0	826.2	9,630.2	4,865.3	208.8	5,074.1
FY98	9,528.2	977.5	10,505.7	5,120.1	236.5	5,356.6
FY99	9,948.4	1,036.3	10,984.8	5,455.9	249.4	5,705.3
FY00	10,945.9	1,023.4	11,969.3	5,668.2	281.8	5,950.0
FY01	10,063.4	1,038.8	11,102.3	6,078.0	301.8	6,379.8
FY02	10,020.2	1,076.0	11,096.2	6,512.1	322.9	6,835.0
FY03	10,199.7	1,127.7	11,327.4	6,827.1	330.1	7,157.3
FY04	10,739.3	1,178.9	11,918.2	7,145.8	349.1	7,494.9
FY05	11,369.3	1,188.8	12,558.1	7,603.2	367.1	7,970.3
FY06	12,005.3	1,202.8	13,208.0	7,777.1	379.8	8,157.0
As a Percent of Personal Income						
FY87	7.17%	0.66%	7.84%	4.27%	0.02%	4.29%
FY88	7.09%	0.73%	7.82%	4.32%	0.04%	4.36%
FY89	7.15%	0.73%	7.87%	4.40%	0.05%	4.45%
FY90	6.73%	0.68%	7.41%	4.46%	0.05%	4.51%
FY91	6.85%	0.69%	7.54%	4.56%	0.07%	4.62%
FY92	6.88%	0.71%	7.60%	4.76%	0.14%	4.90%
FY93	6.95%	0.71%	7.65%	4.86%	0.15%	5.00%
FY94	7.04%	0.73%	7.76%	4.92%	0.15%	5.07%
FY95	7.08%	0.70%	7.78%	4.74%	0.15%	4.90%
FY96	7.13%	0.71%	7.84%	4.67%	0.16%	4.83%
FY97	7.23%	0.68%	7.91%	4.00%	0.17%	4.17%
FY98	7.38%	0.76%	8.14%	3.97%	0.18%	4.15%
FY99	7.17%	0.75%	7.92%	3.93%	0.18%	4.11%
FY00	7.56%	0.71%	8.27%	3.92%	0.19%	4.11%
FY01	6.55%	0.68%	7.23%	3.96%	0.20%	4.15%
FY02	6.32%	0.68%	6.99%	4.10%	0.20%	4.31%
FY03	6.25%	0.69%	6.94%	4.19%	0.20%	4.39%
FY04	6.39%	0.70%	7.09%	4.25%	0.21%	4.46%
FY05	6.43%	0.67%	7.11%	4.30%	0.21%	4.51%
FY06	6.52%	0.65%	7.17%	4.22%	0.21%	4.43%

Most of the other state tax revenues are segregated fund taxes, revenues from which are earmarked for a specific purpose – transportation, conservation or recycling, for example. In recent fiscal years, the motor vehicle fuels tax has accounted for about 80% of state tax revenues other than GPR taxes. Non-GPR state tax revenues increased from \$0.5 billion to \$1.2 billion from FY87 to FY06. As a percent of personal income, these other revenues rose from 0.66% in FY87 to 0.76% in FY98, but since have dropped to 0.65% of income.

Table 2, above, showed that the motor vehicle fuels tax as a percent of income was 0.6% in FY87 and 0.5% in FY06. During this period the percentage ranged from 0.5% to 0.7%. The stability of this tax is not surprising, since the rate is adjusted annually for inflation. This

indexing provision, along with rising motor fuel consumption, maintains revenues at a steady share of income.

The property tax accounted for more than 99% of local taxes prior to FY89, but has slowly declined to about 95% of local taxes in recent years. Property taxes rose from \$2.9 billion to \$7.8 billion during this period. (A small portion of the property tax – \$80 million in FY06 – is deposited in the state's conservation fund.) The local property tax burden, measured as a percent of personal income, rose from 4.3% in FY87 to 4.9% in FY94, then dropped to below 4% in the late 1990s. It has risen in recent years to 4.2%.

Other local taxes were only \$15 million, or 0.02% of income, in FY87, but now total \$380 million, or 0.2% of income. This growth is due to the adoption of local sales taxes by 59 of the state's 72 counties (as of January 1, 2006) and two sports stadium districts. There were no local sales tax collections in FY85; in FY06 they totaled \$317 million (net of the collections retained by the state for purposes of administering these taxes) and were 0.17% of personal income.

Table 5 shows the percentage distribution of GPR and other state tax revenues, local property taxes and other local taxes from FY87 to FY06. State tax revenues declined from 65% to 62% of total taxes from FY87 to FY06. The share contributed by state GPR taxes declined from 59% to 56%, while the shares from other state tax revenues, local property taxes and other local taxes all rose.

**TABLE 5**  
**PERCENTAGE DISTRIBUTION OF STATE AND LOCAL TAXES BY LEVEL OF GOVERNMENT, FY87 – FY06**

Fiscal Year	State Taxes			Local Taxes		
	General Purpose Revenue	Other Tax Revenue	Total	Property	Other Tax Revenue	Total
FY87	59.1%	5.5%	64.6%	35.2%	0.2%	35.4%
FY88	58.2%	6.0%	64.2%	35.5%	0.3%	35.8%
FY89	58.0%	5.9%	63.9%	35.7%	0.4%	36.1%
FY90	56.4%	5.7%	62.2%	37.4%	0.4%	37.8%
FY91	56.3%	5.7%	62.0%	37.5%	0.5%	38.0%
FY92	55.1%	5.7%	60.8%	38.1%	1.1%	39.2%
FY93	54.9%	5.6%	60.5%	38.4%	1.1%	39.5%
FY94	54.8%	5.7%	60.5%	38.3%	1.2%	39.5%
FY95	55.8%	5.5%	61.4%	37.4%	1.2%	38.6%
FY96	56.3%	5.6%	61.9%	36.9%	1.3%	38.1%
FY97	59.9%	5.6%	65.5%	33.1%	1.4%	34.5%
FY98	60.1%	6.2%	66.2%	32.3%	1.5%	33.8%
FY99	59.6%	6.2%	65.8%	32.7%	1.5%	34.2%
FY00	61.1%	5.7%	66.8%	31.6%	1.6%	33.2%
FY01	57.6%	5.9%	63.5%	34.8%	1.7%	36.5%
FY02	55.9%	6.0%	61.9%	36.3%	1.8%	38.1%
FY03	55.2%	6.1%	61.3%	36.9%	1.8%	38.7%
FY04	55.3%	6.1%	61.4%	36.8%	1.8%	38.6%
FY05	55.4%	5.8%	61.2%	37.0%	1.8%	38.8%
FY06	56.2%	5.6%	61.8%	36.4%	1.8%	38.2%

From FY87 to FY94, the share from state GPR taxes declined to around 55%, offset by an increase in the property tax share from 35% to 38% and the other local tax share from 0.2% to 1.2%. Then, the share of property taxes declined to less than 32% in FY00, while the GPR tax share rose to 61% and the shares of other state and other local taxes also rose. The property tax share rose to 36% by FY06, while the GPR tax share declined to 56%.

## D. STATE GENERAL PURPOSE TAX REVENUES

Table 6 shows the amount of state general purpose revenue (GPR) taxes and those taxes as a percent of personal income from FY87 to FY06. As discussed previously in Section B, the individual income tax generally rose through the 1990s, reaching its highpoint of 4.1% for the period in FY00, and then declining to 3.3% of income. The steady decline of the corporate income tax over the period, from nearly 0.7% to less than 0.4% of income was also discussed in Section B.

While, Section B showed a no significant change in sales taxes from FY87 to FY06, Table 6 shows that state GPR sales taxes as a percent of income in FY06 were lower than they were in FY87. Thus, the moderate rise in sales tax due to counties and stadium districts was counteracted by a decline in state GPR sales taxes as a percentage of income.

From FY87 to FY91, GPR excise taxes, primarily the tax on cigarettes, declined from 0.25% to 0.20% of personal income. Since then, taxes have remained at approximately that level, primarily because of increases in the cigarette tax rate, from 25 cents a pack in the mid-1980s to 77 cents a pack currently. In recent years, cigarette tax collections have been more than 80% of GPR excise taxes.

Public utility taxes have declined throughout the period, from 0.37% to 0.15% of personal income. Decreases in the tax on telecommunications companies account for nearly the entire change. These companies paid \$151 million in taxes in FY87, but \$63 million in FY06; much of the decline is attributable to a change in the tax on telecommunications companies, from a gross revenues tax prior to FY98 to a property tax, with the transition occurring between FY98 and FY01.

Gross revenues taxes on telecommunications were declining as a percent of personal income even prior to this transition, from 0.22% in FY87 to 0.14% in FY97, when collections totaled \$176 million. By FY01, when the transition to a property tax was complete, collections had declined to \$80 million, or 0.05% of income; they dropped even further to \$63 million, or 0.03% of income by FY06. Other utility taxes, mostly on gas and electric companies, were \$105 million or 0.15% of income in FY87; they rose in amount to \$212 million by FY06, but had declined to 0.12% of income.

**TABLE 6**  
**STATE GENERAL PURPOSE REVENUE TAXES, FY87 – FY06**

Fiscal Year	Individual Income	General Sales/Use	Corporate Income/ Franchise	Excise	Public Utility	Estate	Insurance Premiums	Other GPR
Amounts (\$ millions)								
FY87	2,224.1	1,651.9	470.7	173.7	256.0	85.6	67.0	26.0
FY88	2,320.0	1,769.1	461.4	185.8	242.8	98.1	71.8	24.7
FY89	2,576.1	1,888.2	448.4	185.3	241.9	98.0	71.3	27.2
FY90	2,624.9	1,983.8	436.6	180.6	234.4	92.2	69.5	27.6
FY91	3,003.4	2,026.7	440.9	181.2	241.0	75.6	76.7	27.4
FY92	3,142.2	2,127.3	437.7	193.2	261.6	57.6	82.8	37.1
FY93	3,445.8	2,260.6	492.0	213.0	278.3	53.8	86.9	40.7
FY94	3,628.7	2,427.9	541.3	219.6	268.2	53.2	96.0	42.7
FY95	3,904.5	2,571.2	631.8	223.4	272.0	40.8	94.4	40.4
FY96	4,157.4	2,704.2	636.0	245.4	285.3	45.6	92.3	43.3
FY97	4,544.7	2,864.4	643.8	253.9	306.2	50.8	94.6	45.5
FY98	5,047.3	3,047.4	627.0	299.1	288.4	80.1	88.1	50.9
FY99	5,162.2	3,284.7	635.2	308.9	287.1	116.9	97.0	56.3
FY00	5,962.0	3,501.7	644.6	301.9	260.0	133.3	86.9	55.6
FY01	5,156.6	3,609.9	537.2	299.8	239.2	77.1	89.0	54.7
FY02	4,979.7	3,695.8	503.0	348.3	252.2	82.6	96.1	62.5
FY03	5,052.0	3,737.9	526.5	354.8	276.8	68.7	114.9	68.1
FY04	5,277.1	3,899.3	650.5	355.5	269.8	86.4	123.6	77.1
FY05	5,622.7	4,038.7	764.1	359.4	254.4	112.3	129.8	87.7
FY06	6,126.6	4,127.6	773.2	368.7	275.1	108.6	134.7	90.8
As a Percent of Personal Income								
FY87	3.22%	2.39%	0.68%	0.25%	0.37%	0.12%	0.10%	0.04%
FY88	3.18%	2.42%	0.63%	0.25%	0.33%	0.13%	0.10%	0.03%
FY89	3.33%	2.44%	0.58%	0.24%	0.31%	0.13%	0.09%	0.04%
FY90	3.13%	2.36%	0.52%	0.22%	0.28%	0.11%	0.08%	0.03%
FY91	3.39%	2.29%	0.50%	0.20%	0.27%	0.09%	0.09%	0.03%
FY92	3.41%	2.31%	0.48%	0.21%	0.28%	0.06%	0.09%	0.04%
FY93	3.48%	2.29%	0.50%	0.22%	0.28%	0.05%	0.09%	0.04%
FY94	3.51%	2.35%	0.52%	0.21%	0.26%	0.05%	0.09%	0.04%
FY95	3.55%	2.34%	0.57%	0.20%	0.25%	0.04%	0.09%	0.04%
FY96	3.61%	2.35%	0.55%	0.21%	0.25%	0.04%	0.08%	0.04%
FY97	3.73%	2.35%	0.53%	0.21%	0.25%	0.04%	0.08%	0.04%
FY98	3.91%	2.36%	0.49%	0.23%	0.22%	0.06%	0.07%	0.04%
FY99	3.72%	2.37%	0.46%	0.22%	0.21%	0.08%	0.07%	0.04%
FY00	4.12%	2.42%	0.45%	0.21%	0.18%	0.09%	0.06%	0.04%
FY01	3.36%	2.35%	0.35%	0.20%	0.16%	0.05%	0.06%	0.04%
FY02	3.14%	2.33%	0.32%	0.22%	0.16%	0.05%	0.06%	0.04%
FY03	3.10%	2.29%	0.32%	0.22%	0.17%	0.04%	0.07%	0.04%
FY04	3.14%	2.32%	0.39%	0.21%	0.16%	0.05%	0.07%	0.05%
FY05	3.18%	2.29%	0.43%	0.20%	0.14%	0.06%	0.07%	0.05%
FY06	3.33%	2.24%	0.42%	0.20%	0.15%	0.06%	0.07%	0.05%

**TABLE 7**  
**PERCENTAGE DISTRIBUTION OF STATE GENERAL PURPOSE REVENUE TAX, FY87 – FY06**

Fiscal Year	Individual Income	General Sales & Use	Corporate Income & Franchise	Excise	Public Utility	Inheritance, Estate & Gift	Insurance Premiums	Other
Percentage Distribution								
FY87	44.9%	33.3%	9.5%	3.5%	5.2%	1.7%	1.4%	0.5%
FY88	44.8%	34.2%	8.9%	3.6%	4.7%	1.9%	1.4%	0.5%
FY89	46.5%	34.1%	8.1%	3.3%	4.4%	1.8%	1.3%	0.5%
FY90	46.5%	35.1%	7.7%	3.2%	4.1%	1.6%	1.2%	0.5%
FY91	49.5%	33.4%	7.3%	3.0%	4.0%	1.2%	1.3%	0.5%
FY92	49.6%	33.6%	6.9%	3.0%	4.1%	0.9%	1.3%	0.6%
FY93	50.1%	32.9%	7.2%	3.1%	4.1%	0.8%	1.3%	0.6%
FY94	49.9%	33.4%	7.4%	3.0%	3.7%	0.7%	1.3%	0.6%
FY95	50.2%	33.1%	8.1%	2.9%	3.5%	0.5%	1.2%	0.5%
FY96	50.6%	32.9%	7.7%	3.0%	3.5%	0.6%	1.1%	0.5%
FY97	51.6%	32.5%	7.3%	2.9%	3.5%	0.6%	1.1%	0.5%
FY98	53.0%	32.0%	6.6%	3.1%	3.0%	0.8%	0.9%	0.5%
FY99	51.9%	33.0%	6.4%	3.1%	2.9%	1.2%	1.0%	0.6%
FY00	54.5%	32.0%	5.9%	2.8%	2.4%	1.2%	0.8%	0.5%
FY01	51.2%	35.9%	5.3%	3.0%	2.4%	0.8%	0.9%	0.5%
FY02	49.7%	36.9%	5.0%	3.5%	2.5%	0.8%	1.0%	0.6%
FY03	49.5%	36.6%	5.2%	3.5%	2.7%	0.7%	1.1%	0.7%
FY04	49.1%	36.3%	6.1%	3.3%	2.5%	0.8%	1.2%	0.7%
FY05	49.5%	35.5%	6.7%	3.2%	2.2%	1.0%	1.1%	0.8%
FY06	51.0%	34.4%	6.4%	3.1%	2.3%	0.9%	1.1%	0.8%

## E. LOCAL TAXES

In FY06, local school districts accounted for nearly \$3.6 billion in taxes, all in property taxes; municipal governments raised another \$2.1 billion, nearly all in property taxes, while counties raised \$1.9 billion, including \$1.67 billion in property taxes and \$0.27 billion in sales taxes. Vocational college districts imposed property taxes totaling \$622 million and other local governments imposed property taxes of \$333 million and other taxes totaling \$64 million.

Table 8 shows the amount of taxes raised by local governments from FY87 to FY06, along with those taxes as a percent of income and the percentage distribution of those taxes. The amount of property tax for each local government is gross property tax, prior to state property tax credits on the property tax bill. Variation in local government tax burdens results from variation in not only local government spending, but also state aids, since those aids are an important source of revenue for local governments in Wisconsin, especially school districts.

As the table shows, the school tax burden as a percent of personal income has declined from 2.76% to 1.95% from FY87 to FY06. This percentage dropped below 2.6% from FY88 through FY90, then rose again, reaching 2.89% of income in FY94. The school tax burden then began to decline, dropping sharply in FY97, when the state began to pick up two-thirds of total school costs in the state, from 2.63% to 2.08%. The downward trend continued until FY01, when the school district tax burden was 1.91%; since then it has risen to 1.95%. The FY04 increase is partially attributable to the state reducing its share of school costs from two-thirds to 65%.

**TABLE 8**  
**Wisconsin Local Taxes by Taxing Jurisdiction, FY87 - FY06**

	School District	Municipality			County			Vocational College	Other Local Governments			Local Government Total				
Fiscal Year	Gross Property	Gross Property	Other	Total	Gross Property	Other	Total	Gross Property	Gross Property	Other	Total	Gross Property	Property Tax Credits	Net Property	Other	Total
	Amount (\$ millions)															
FY87	1,908.0	709.4	13.5	722.9	527.0	1.7	528.7	189.5	131.4	-	131.4	3,465.3	517.8	2,947.5	15.2	2,962.7
FY88	1,840.4	755.0	15.2	770.2	551.2	13.2	564.5	195.1	133.0	-	133.0	3,474.8	319.3	3,155.5	28.4	3,184.0
FY89	1,989.9	796.8	16.7	813.5	595.4	20.8	616.2	199.7	148.3	-	148.3	3,730.1	319.3	3,410.7	37.5	3,448.2
FY90	2,158.5	845.8	18.5	864.3	672.6	26.5	699.1	214.6	168.2	-	168.2	4,059.6	319.3	3,740.3	45.0	3,785.4
FY91	2,356.4	893.7	20.6	914.3	697.5	37.5	735.0	235.4	177.4	-	177.4	4,360.4	319.3	4,041.1	58.1	4,099.2
FY92	2,568.0	939.3	22.6	961.9	752.8	109.1	861.9	251.2	194.8	-	194.8	4,706.1	319.3	4,386.8	131.7	4,518.5
FY93	2,843.8	1,003.4	24.1	1,027.5	814.6	119.5	934.2	268.7	195.9	-	195.9	5,126.4	319.3	4,807.1	143.6	4,950.8
FY94	2,988.1	1,055.3	26.6	1,081.9	860.7	130.4	991.1	289.8	209.6	-	209.6	5,403.3	319.3	5,084.0	157.0	5,241.0
FY95	2,995.7	1,117.0	24.2	1,141.2	909.5	139.2	1,048.7	310.6	202.3	2.3	204.6	5,535.2	319.3	5,215.9	165.6	5,381.5
FY96	3,023.6	1,174.4	24.8	1,199.2	964.5	146.7	1,111.3	331.3	204.8	14.9	219.7	5,698.6	319.3	5,379.3	186.4	5,565.7
FY97	2,528.1	1,267.4	25.2	1,292.6	1,017.7	156.9	1,174.6	350.4	171.0	26.7	197.7	5,334.6	469.3	4,865.3	208.8	5,074.1
FY98	2,590.4	1,351.1	28.6	1,379.7	1,091.2	179.4	1,270.6	371.1	185.5	28.6	214.1	5,589.3	469.3	5,120.0	236.5	5,356.5
FY99	2,735.8	1,435.2	32.5	1,467.7	1,157.4	182.7	1,340.1	396.2	200.6	34.2	234.8	5,925.2	469.3	5,455.9	249.4	5,705.3
FY00	2,795.2	1,486.9	38.0	1,524.9	1,217.7	208.6	1,426.3	430.1	207.7	35.1	242.8	6,137.6	469.3	5,668.3	281.8	5,950.0
FY01	2,927.8	1,607.1	39.2	1,646.3	1,316.1	217.8	1,533.8	466.3	229.9	44.8	274.8	6,547.2	469.3	6,077.9	301.8	6,379.7
FY02	3,071.8	1,713.4	37.4	1,750.8	1,420.0	228.2	1,648.2	511.6	264.4	57.3	321.8	6,981.2	469.3	6,511.9	322.9	6,834.8
FY03	3,192.0	1,796.0	38.4	1,834.4	1,490.5	232.7	1,723.2	541.9	276.2	59.1	335.2	7,296.5	469.3	6,827.2	330.1	7,157.3
FY04	3,367.6	1,852.5	40.0	1,892.5	1,544.8	252.2	1,796.9	565.3	284.9	58.6	343.5	7,615.1	469.3	7,145.8	350.8	7,496.6
FY05	3,610.7	1,949.2	42.3	1,991.5	1,615.2	262.4	1,877.6	590.8	306.6	62.4	369.0	8,072.5	469.3	7,603.2	367.1	7,970.3
FY06	3,592.3	2,028.6	44.9	2,073.5	1,671.1	270.7	1,941.8	622.0	332.5	64.3	396.8	8,246.5	469.3	7,777.2	379.8	8,157.1
	Percent Distribution															
FY87	64.4%	23.9%	0.5%	24.4%	17.8%	0.1%	17.8%	6.4%	4.4%	0.0%	4.4%	117.0%	-17.5%	99.5%	0.5%	100.0%
FY88	57.8%	23.7%	0.5%	24.2%	17.3%	0.4%	17.7%	6.1%	4.2%	0.0%	4.2%	109.1%	-10.0%	99.1%	0.9%	100.0%
FY89	57.7%	23.1%	0.5%	23.6%	17.3%	0.6%	17.9%	5.8%	4.3%	0.0%	4.3%	108.2%	-9.3%	98.9%	1.1%	100.0%
FY90	57.0%	22.3%	0.5%	22.8%	17.8%	0.7%	18.5%	5.7%	4.4%	0.0%	4.4%	107.2%	-8.4%	98.8%	1.2%	100.0%
FY91	57.5%	21.8%	0.5%	22.3%	17.0%	0.9%	17.9%	5.7%	4.3%	0.0%	4.3%	106.4%	-7.8%	98.6%	1.4%	100.0%
FY92	56.8%	20.8%	0.5%	21.3%	16.7%	2.4%	19.1%	5.6%	4.3%	0.0%	4.3%	104.2%	-7.1%	97.1%	2.9%	100.0%
FY93	57.4%	20.3%	0.5%	20.8%	16.5%	2.4%	18.9%	5.4%	4.0%	0.0%	4.0%	103.5%	-6.4%	97.1%	2.9%	100.0%
FY94	57.0%	20.1%	0.5%	20.6%	16.4%	2.5%	18.9%	5.5%	4.0%	0.0%	4.0%	103.1%	-6.1%	97.0%	3.0%	100.0%
FY95	55.7%	20.8%	0.4%	21.2%	16.9%	2.6%	19.5%	5.8%	3.8%	0.0%	3.8%	102.9%	-5.9%	96.9%	3.1%	100.0%
FY96	54.3%	21.1%	0.4%	21.5%	17.3%	2.6%	20.0%	6.0%	3.7%	0.3%	3.9%	102.4%	-5.7%	96.7%	3.3%	100.0%
FY97	49.8%	25.0%	0.5%	25.5%	20.1%	3.1%	23.1%	6.9%	3.4%	0.5%	3.9%	105.1%	-9.2%	95.9%	4.1%	100.0%
FY98	48.4%	25.2%	0.5%	25.8%	20.4%	3.3%	23.7%	6.9%	3.5%	0.5%	4.0%	104.3%	-8.8%	95.6%	4.4%	100.0%
FY99	48.0%	25.2%	0.6%	25.7%	20.3%	3.2%	23.5%	6.9%	3.5%	0.6%	4.1%	103.9%	-8.2%	95.6%	4.4%	100.0%
FY00	47.0%	25.0%	0.6%	25.6%	20.5%	3.5%	24.0%	7.2%	3.5%	0.6%	4.1%	103.2%	-7.9%	95.3%	4.7%	100.0%
FY01	45.9%	25.2%	0.6%	25.8%	20.6%	3.4%	24.0%	7.3%	3.6%	0.7%	4.3%	102.6%	-7.4%	95.3%	4.7%	100.0%
FY02	44.9%	25.1%	0.5%	25.6%	20.8%	3.3%	24.1%	7.5%	3.9%	0.8%	4.7%	102.1%	-6.9%	95.3%	4.7%	100.0%
FY03	44.6%	25.1%	0.5%	25.6%	20.8%	3.3%	24.1%	7.6%	3.9%	0.8%	4.7%	101.9%	-6.6%	95.4%	4.6%	100.0%
FY04	44.9%	24.7%	0.5%	25.2%	20.6%	3.4%	24.0%	7.5%	3.8%	0.8%	4.6%	101.6%	-6.3%	95.3%	4.7%	100.0%
FY05	45.3%	24.5%	0.5%	25.0%	20.3%	3.3%	23.6%	7.4%	3.8%	0.8%	4.6%	101.3%	-5.9%	95.4%	4.6%	100.0%
FY06	44.0%	24.9%	0.6%	25.4%	20.5%	3.3%	23.8%	7.6%	4.1%	0.8%	4.9%	101.1%	-5.8%	95.3%	4.7%	100.0%

**TABLE 8 (continued)**  
**Wisconsin Local Taxes by Taxing Jurisdiction, FY87 - FY06**

	School District	Municipality			County			Vocational College	Other Local Governments			Local Government Total				
Fiscal Year	Gross Property	Gross Property	Other	Total	Gross Property	Other	Total	Gross Property	Gross Property	Other	Total	Gross Property	Property Tax Credits	Net Property	Other	Total
	As a Percent of Personal Income															
FY87	2.76%	1.03%	0.02%	1.05%	0.76%	0.00%	0.77%	0.27%	0.19%	0.00%	0.19%	5.02%	-0.75%	4.27%	0.02%	4.29%
FY88	2.52%	1.03%	0.02%	1.05%	0.76%	0.02%	0.77%	0.27%	0.18%	0.00%	0.18%	4.76%	-0.44%	4.32%	0.04%	4.36%
FY89	2.57%	1.03%	0.02%	1.05%	0.77%	0.03%	0.80%	0.26%	0.19%	0.00%	0.19%	4.82%	-0.41%	4.40%	0.05%	4.45%
FY90	2.57%	1.01%	0.02%	1.03%	0.80%	0.03%	0.83%	0.26%	0.20%	0.00%	0.20%	4.84%	-0.38%	4.46%	0.05%	4.51%
FY91	2.66%	1.01%	0.02%	1.03%	0.79%	0.04%	0.83%	0.27%	0.20%	0.00%	0.20%	4.92%	-0.36%	4.56%	0.07%	4.62%
FY92	2.79%	1.02%	0.02%	1.04%	0.82%	0.12%	0.94%	0.27%	0.21%	0.00%	0.21%	5.11%	-0.35%	4.76%	0.14%	4.90%
FY93	2.87%	1.01%	0.02%	1.04%	0.82%	0.12%	0.94%	0.27%	0.20%	0.00%	0.20%	5.18%	-0.32%	4.86%	0.15%	5.00%
FY94	2.89%	1.02%	0.03%	1.05%	0.83%	0.13%	0.96%	0.28%	0.20%	0.00%	0.20%	5.23%	-0.31%	4.92%	0.15%	5.07%
FY95	2.73%	1.02%	0.02%	1.04%	0.83%	0.13%	0.95%	0.28%	0.18%	0.00%	0.19%	5.04%	-0.29%	4.74%	0.15%	4.90%
FY96	2.63%	1.02%	0.02%	1.04%	0.84%	0.13%	0.96%	0.29%	0.18%	0.01%	0.19%	4.95%	-0.28%	4.67%	0.16%	4.83%
FY97	2.08%	1.04%	0.02%	1.06%	0.84%	0.13%	0.97%	0.29%	0.14%	0.02%	0.16%	4.38%	-0.39%	4.00%	0.17%	4.17%
FY98	2.01%	1.05%	0.02%	1.07%	0.85%	0.14%	0.98%	0.29%	0.14%	0.02%	0.17%	4.33%	-0.36%	3.97%	0.18%	4.15%
FY99	1.97%	1.03%	0.02%	1.06%	0.83%	0.13%	0.97%	0.29%	0.14%	0.02%	0.17%	4.27%	-0.34%	3.93%	0.18%	4.11%
FY00	1.93%	1.03%	0.03%	1.05%	0.84%	0.14%	0.99%	0.30%	0.14%	0.02%	0.17%	4.24%	-0.32%	3.92%	0.19%	4.11%
FY01	1.91%	1.05%	0.03%	1.07%	0.86%	0.14%	1.00%	0.30%	0.15%	0.03%	0.18%	4.26%	-0.31%	3.96%	0.20%	4.15%
FY02	1.94%	1.08%	0.02%	1.10%	0.90%	0.14%	1.04%	0.32%	0.17%	0.04%	0.20%	4.40%	-0.30%	4.10%	0.20%	4.31%
FY03	1.96%	1.10%	0.02%	1.12%	0.91%	0.14%	1.06%	0.33%	0.17%	0.04%	0.21%	4.47%	-0.29%	4.19%	0.20%	4.39%
FY04	2.00%	1.10%	0.02%	1.13%	0.92%	0.15%	1.07%	0.34%	0.17%	0.03%	0.20%	4.53%	-0.28%	4.25%	0.21%	4.46%
FY05	2.04%	1.10%	0.02%	1.13%	0.91%	0.15%	1.06%	0.33%	0.17%	0.04%	0.21%	4.57%	-0.27%	4.30%	0.21%	4.51%
FY06	1.95%	1.10%	0.02%	1.13%	0.91%	0.15%	1.05%	0.34%	0.18%	0.03%	0.22%	4.48%	-0.25%	4.22%	0.21%	4.43%

School districts' share of total local taxes generally followed the same pattern as those taxes as a percent of income. School district taxes decreased from 64% of local government taxes in FY87 to 58% of the total in FY88 and remained around that level through FY94. The share of total local taxes then began to decline, falling below 50% in FY97 and generally declining since then to 44% in FY06.

From FY87 to FY06, municipal taxes rose from 1.05% to 1.13% of personal income. They remained relatively constant from FY87 until FY00, when they began rising to their current levels. Since taxes other than the property tax were only 0.02% or 0.03% of income throughout the period, the rise was in municipal property tax levels.

County taxes rose from 0.77% to 1.05% of income from FY87 to FY06. County property taxes rose from 0.76% to 0.91% of income during this period; the steepest rise came between FY99 and FY04, when county property taxes rose from 0.83% to 0.92% of income. In FY92, county sales taxes rose from 0.04% to 0.12% of income and they have since risen to 0.15% of income.

Technical college district property taxes ranged from 0.26% to 0.28% of income from FY87 through FY95; since then, they rose steadily to 0.34% of income in FY06. Taxes imposed by other local governments rose from 0.19% to 0.21% of income between FY87 and FY92. They dropped to 0.16% of income in FY97, but have since risen to 0.22% of income.

Table 8 also shows total gross property tax, state property tax credits and net property tax – gross tax less credits – for all local governments. In FY88, a portion of state property tax credits was shifted to school aids. As a result, gross property taxes dropped to 4.76% of income, but net property taxes rose to 4.32% of income. The appropriation for property tax credits remained at \$319 million from FY88 through FY96; with local government spending rising with inflation and growth in real income, the portion of the property tax burden picked up by the state declined from 0.44% to 0.28% of income. Gross property taxes during this period generally rose, from 4.76% to 5.23% of income from FY88 to FY94, before dropping to 4.95% in FY96; net property taxes rose more rapidly, from 4.32% of income in FY88 to 4.92% in FY94 and 4.67% in FY96.

A cut in gross property taxes in FY97 due to increased school aids was accompanied by a boost in the property tax credit appropriation to \$469 million, or 0.39% of income. That appropriation remained \$469 million through FY06; as a result, declines in gross property tax after FY97 did not always result in declines in net property taxes. In FY06, state property tax credits reduced gross property tax by 0.25% of income.

## **F. PROPERTY TAXES BY CLASS OF PROPERTY**

Owners of residential property, consisting of owner-occupied housing and smaller rental housing, paid \$5.6 billion in net property taxes in FY06; that was 71% of total net property taxes. Commercial property, including retail, office and similar business property and larger rental housing complexes, contributed \$1.5 billion, or 19% of the total. Property taxes on other classes of property were \$235 million, or 3.0% of the total, for manufacturing; \$244 million, or 3.1% of the total, for agricultural property; \$203 million, or 2.6% of the total, for furniture, equipment and other personal property owned by businesses; and \$121 million, or 1.5% of the total, for other real property.

The share of property taxes contributed by residential property has risen dramatically since FY87, from 60% to 71% of the total. Commercial property is also paying a larger share, 19% in FY06 compared to 18% in FY87. One reason for their larger shares is faster growth in residential and commercial property values than values in other classes. Also, property tax exemptions contribute to a growth of property taxes on taxable property.

The share contributed by agricultural land and personal property have declined in part to legislated decreases in their values. Agricultural property accounted for 10.7% of total property taxes in FY87, but only 3.1% in FY06. In mid-1980s farm prices dropped due to surpluses, lower inflation, and decreased demand for agricultural land in Wisconsin as well as in the country. However, much of the decline in 1990s is due to use value assessment of farmland – while other property is valued at its full market value, farmland is valued on the basis of the income it can generate from farming. The share contributed by personal property declined from 5.1% of the total in FY87 to 2.6% in FY06, attributable in part to an exemption for computers.

The share contributed by manufacturing real property has also declined, from 4.5% in FY87 to 3.0% in FY06, because the value of manufacturing property is growing more slowly than the value of residential and commercial property. In addition, most of personal property of manufacturing, such as machinery and equipment, is exempt from property tax.

From FY87 to FY06, total net property taxes decreased from 4.30% to 4.27% of personal income, but fluctuated between 3.95% and 4.95% in the intervening years. Residential property taxes increased at a much faster rate, from 2.57% to 3.03%. Residential property taxes as a percent of income generally rose from FY87 to the mid-1990s, reaching a highpoint of 3.10% in FY94. In FY97, residential property taxes fell to 2.65% when the state increased its support of K-12 education. Residential property taxes remained around that level until FY01, when they began rising to their current level.

The burden of commercial property taxes followed a similar pattern, rising from 0.79% of income in FY87 to their high of 0.98% of income in FY93. Commercial taxes as a percent of income dropped to 0.76% in FY97, and after a few years around that level, have begun rising. Similarly, the burden of personal property taxes rose from FY87 through FY96, and then declined.

Agricultural property taxes as a percent of income declined throughout the period. Manufacturing property taxes hovered between 0.18% and 0.21% from the mid-1980s through the mid-1990s, and have declined to 0.15% since.

**TABLE 9**  
**NET PROPERTY TAXES BY CLASS OF PROPERTY, FY87 - FY06**

Fiscal Year	Residential	Commercial	Manufacturing	Agricultural	Other Real Property	Personal Property	Total
Amount (\$ millions)							
FY87	1,776.5	546.5	133.8	317.8	44.7	152.1	2,971.4
FY88	1,919.9	606.3	137.4	303.6	46.6	166.0	3,179.8
FY89	2,072.7	683.4	143.3	307.1	48.0	181.6	3,436.1
FY90	2,268.0	755.5	154.1	326.4	51.1	204.5	3,759.6
FY91	2,459.9	822.6	166.6	341.7	53.4	224.7	4,068.9
FY92	2,689.3	894.9	178.5	353.9	55.4	241.4	4,413.4
FY93	2,992.6	965.4	194.3	378.0	59.1	260.7	4,850.1
FY94	3,208.6	1,002.9	199.1	380.6	60.1	267.3	5,118.6
FY95	3,350.8	1,011.1	196.6	370.3	59.4	264.6	5,252.8
FY96	3,512.2	1,024.0	196.8	362.5	59.2	264.7	5,419.4
FY97	3,224.4	930.1	177.4	299.1	52.6	225.2	4,908.8
FY98	3,418.5	968.5	186.4	302.0	57.6	233.1	5,166.1
FY99	3,656.6	1,031.1	200.4	297.6	71.6	248.2	5,505.5
FY00	3,849.0	1,077.4	210.8	298.6	85.1	200.7	5,721.6
FY01	4,160.2	1,167.1	228.5	260.7	106.2	212.4	6,135.1
FY02	4,471.5	1,252.7	241.3	262.2	124.8	221.9	6,574.4
FY03	4,753.2	1,308.5	245.2	223.4	145.7	218.4	6,894.4
FY04	5,023.8	1,365.4	244.1	211.3	164.4	208.8	7,217.8
FY05	5,395.6	1,448.6	244.2	219.4	165.9	207.9	7,681.6
FY06	5,576.0	1,478.2	234.9	243.8	121.3	203.2	7,857.4
Percent Distribution							
FY87	59.8%	18.4%	4.5%	10.7%	1.5%	5.1%	100.0%
FY88	60.4%	19.1%	4.3%	9.5%	1.5%	5.2%	100.0%
FY89	60.3%	19.9%	4.2%	8.9%	1.4%	5.3%	100.0%
FY90	60.3%	20.1%	4.1%	8.7%	1.4%	5.4%	100.0%
FY91	60.5%	20.2%	4.1%	8.4%	1.3%	5.5%	100.0%
FY92	60.9%	20.3%	4.0%	8.0%	1.3%	5.5%	100.0%
FY93	61.7%	19.9%	4.0%	7.8%	1.2%	5.4%	100.0%
FY94	62.7%	19.6%	3.9%	7.4%	1.2%	5.2%	100.0%
FY95	63.8%	19.2%	3.7%	7.0%	1.1%	5.0%	100.0%
FY96	64.8%	18.9%	3.6%	6.7%	1.1%	4.9%	100.0%
FY97	65.7%	18.9%	3.6%	6.1%	1.1%	4.6%	100.0%
FY98	66.2%	18.7%	3.6%	5.8%	1.1%	4.5%	100.0%
FY99	66.4%	18.7%	3.6%	5.4%	1.3%	4.5%	100.0%
FY00	67.3%	18.8%	3.7%	5.2%	1.5%	3.5%	100.0%
FY01	67.8%	19.0%	3.7%	4.2%	1.7%	3.5%	100.0%
FY02	68.0%	19.1%	3.7%	4.0%	1.9%	3.4%	100.0%
FY03	68.9%	19.0%	3.6%	3.2%	2.1%	3.2%	100.0%
FY04	69.6%	18.9%	3.4%	2.9%	2.3%	2.9%	100.0%
FY05	70.2%	18.9%	3.2%	2.9%	2.2%	2.7%	100.0%
FY06	71.0%	18.8%	3.0%	3.1%	1.5%	2.6%	100.0%

**TABLE 9 (continued)**  
**NET PROPERTY TAXES BY CLASS OF PROPERTY, FY87 - FY06**

Fiscal Year	Residential	Commercial	Manufacturing	Agricultural	Other Real Property	Personal Property	Total
As a Percent of Personal Income							
FY87	2.57%	0.79%	0.19%	0.46%	0.06%	0.22%	4.30%
FY88	2.63%	0.83%	0.19%	0.42%	0.06%	0.23%	4.36%
FY89	2.68%	0.88%	0.19%	0.40%	0.06%	0.23%	4.44%
FY90	2.70%	0.90%	0.18%	0.39%	0.06%	0.24%	4.48%
FY91	2.78%	0.93%	0.19%	0.39%	0.06%	0.25%	4.59%
FY92	2.92%	0.97%	0.19%	0.38%	0.06%	0.26%	4.79%
FY93	3.03%	0.98%	0.20%	0.38%	0.06%	0.26%	4.90%
FY94	3.10%	0.97%	0.19%	0.37%	0.06%	0.26%	4.95%
FY95	3.05%	0.92%	0.18%	0.34%	0.05%	0.24%	4.78%
FY96	3.05%	0.89%	0.17%	0.31%	0.05%	0.23%	4.71%
FY97	2.65%	0.76%	0.15%	0.25%	0.04%	0.19%	4.03%
FY98	2.65%	0.75%	0.14%	0.23%	0.04%	0.18%	4.00%
FY99	2.64%	0.74%	0.14%	0.21%	0.05%	0.18%	3.97%
FY00	2.66%	0.74%	0.15%	0.21%	0.06%	0.14%	3.95%
FY01	2.71%	0.76%	0.15%	0.17%	0.07%	0.14%	4.00%
FY02	2.81%	0.79%	0.15%	0.17%	0.08%	0.14%	4.14%
FY03	2.92%	0.80%	0.15%	0.14%	0.09%	0.13%	4.23%
FY04	2.99%	0.81%	0.15%	0.13%	0.10%	0.12%	4.30%
FY05	3.05%	0.82%	0.14%	0.12%	0.09%	0.12%	4.35%
FY06	3.03%	0.80%	0.13%	0.13%	0.07%	0.11%	4.27%

Sources for the data used in this table and the rest of the report: State of Wisconsin, *Annual Fiscal Report (Budgetary Basis)*, 2006; Wisconsin Department of Revenue, "Monthly Revenue Report," June-Final, FY06; Wisconsin Department of Revenue, *Town, Village and City Taxes (Taxes Levied 2005, Collected 2006)*, 2006; unpublished Department of Revenue data.